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***Cost of Doing Business:  
- a survey of selected costs across:***

- ***MSG countries***
- ***Fiji Manufacturing Sector***

30 September 2013



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10 February 2014

Dear Mr Hazelman

We refer to our letter of engagement dated 26 July 2013 in respect of conducting a survey on Cost of Doing Business in Melanesian Spearhead Group (hereon referred to as “MSG”) and in the Fiji Manufacturing Sector and attach the corresponding report.

This report is provided pursuant to our Standard Terms of Engagement as detailed in our letter of engagement.

Please do not hesitate to contact us should you require any further information or clarification.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Kaushick Chandra', written in a cursive style.

Kaushick Chandra  
Partner

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We advise that the preparation of this report is subject to the PricewaterhouseCoopers Standard Terms of Business.

Under the terms of our engagement, this report is not intended for publication (including on a website), distribution or circulation outside FCEF and should not be used for any other purpose. We do not accept responsibility for losses caused to any other person or entities as a result of the circulation, reproduction or use of this report contrary to this paragraph.

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# *Executive Summary*

The attached report summarises cost of doing business in selected cost areas across the Melanesian Spearhead Group (hereon referred to as “MSG”) and in the Fiji Manufacturing Sector.

Overall, the macroeconomic indicators convey a steady improvement in the economic situation of the MSGs (based on their respective GDPs) over the years. The inflation rates and cost of borrowing has declined across the MSGs. The PNG economy is significantly larger than the combined economies of Fiji, Solomon Islands and Vanuatu. It has also enjoyed high levels of GDP growth in recent times. From an ease of doing business perspective, based on the 2013 World Bank Report on Doing Business, Fiji’s rating is the most favourable when compared to the other MSG countries included in this survey.

From a cost of doing business perspective, cost of utilities such as electricity, water, and telephone is comparably less expensive in Fiji amongst the 4 MSGs. At an overall level, it is difficult to draw any conclusions as to whether any one country is cheaper (or more expensive) to do business compared to the others. From a tax perspective, Vanuatu is more favourable however a number of its other costs that are part of this survey are on the higher side compared to the other countries.

For the Fiji Manufacturing Sector, whilst the report summarises specific costs that was agreed to be covered by this review, a lot more work needs to be done to fully understand the various costs impacting Fiji manufacturers. For that reason, it is recommended that a separate survey be done to more extensively look at these costs, both in terms of what they are now and how they have moved say over the last 3 to 5 years.

# Introduction and Scope

## **Purpose of the report**

The survey summarises cost of doing business in selected cost areas across the MSG and in the Fiji Manufacturing Sector. The purpose of this report is to give an indication of the economic trends and the major differences in the cost of doing business in MSG and selected costs in the Fiji Manufacturing sector.

## **Scope**

This report comments on the following in relation to the MSG and Fiji Manufacturing Sector :

- ✓ Macroeconomic indicators;
- ✓ Fees, licences & registration;
- ✓ Taxes and other statutory fees;
- ✓ Labour costs and associated items; and
- ✓ Utility costs.

In addition to the above scope, it was further agreed that the report also comment on the import and export related charges for shipping in Fiji. This includes the following:

- ✓ Fiji port charges;
- ✓ Shipping Line Fee;
- ✓ Customs brokerage; and
- ✓ Boarder agencies.

Please note that this report does not seek to exhaustively cover all the potential issues that may arise from the above. Further advice may need to be sought as appropriate.

## **Data reliability**

We have tried to use data sourced directly from the relevant authorities and the suppliers. However, for some this has been difficult hence we have sourced data from country review reports done by organisations such as the World Bank. As a consequence, there may be inconsistencies in latest available information. Differences may also arise from foreign exchange rates used to convert to FJD. The following exchange rates have been used for foreign currency conversion purposes:

Vanuatu Vatu to Fiji Dollars	0.0190
PNG Kina to Fiji Dollars	0.8186
Solomon Dollars to Fiji Dollars	0.2370

Please seek advise as appropriate.

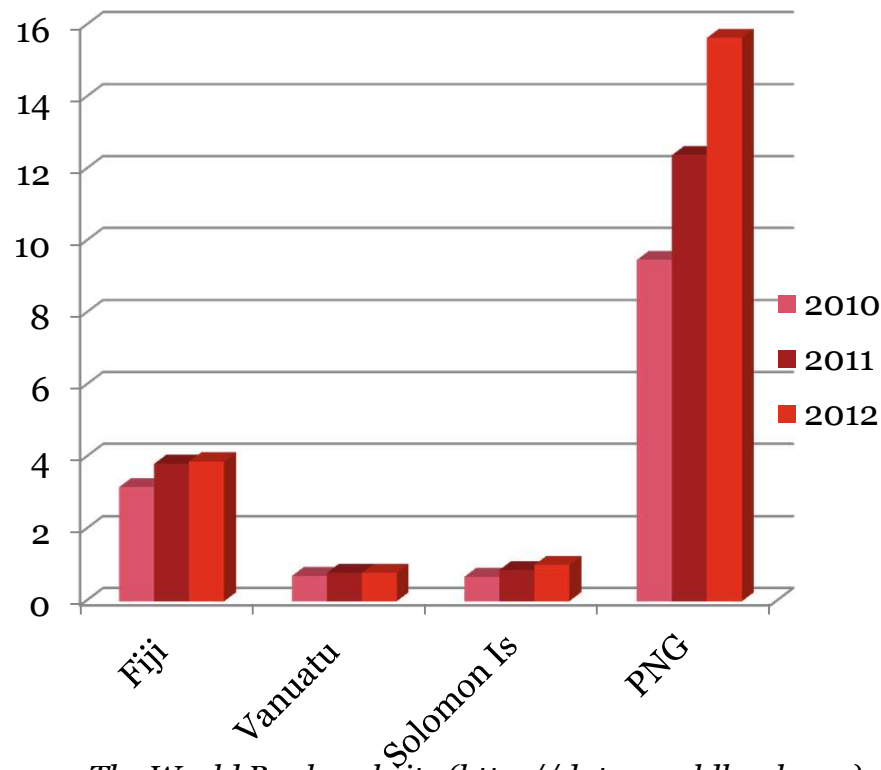
## **Change in legislation**

The comments in this presentation are based on our understanding of the relevant legislation, regulations and interpretations in the respective countries as at the date of this report. However, please note that the legislation, regulations and interpretations are subject to change. Any change may affect the contents of this report.

# *Key Macroeconomic Indicators*

# Key Macroeconomic Indicators

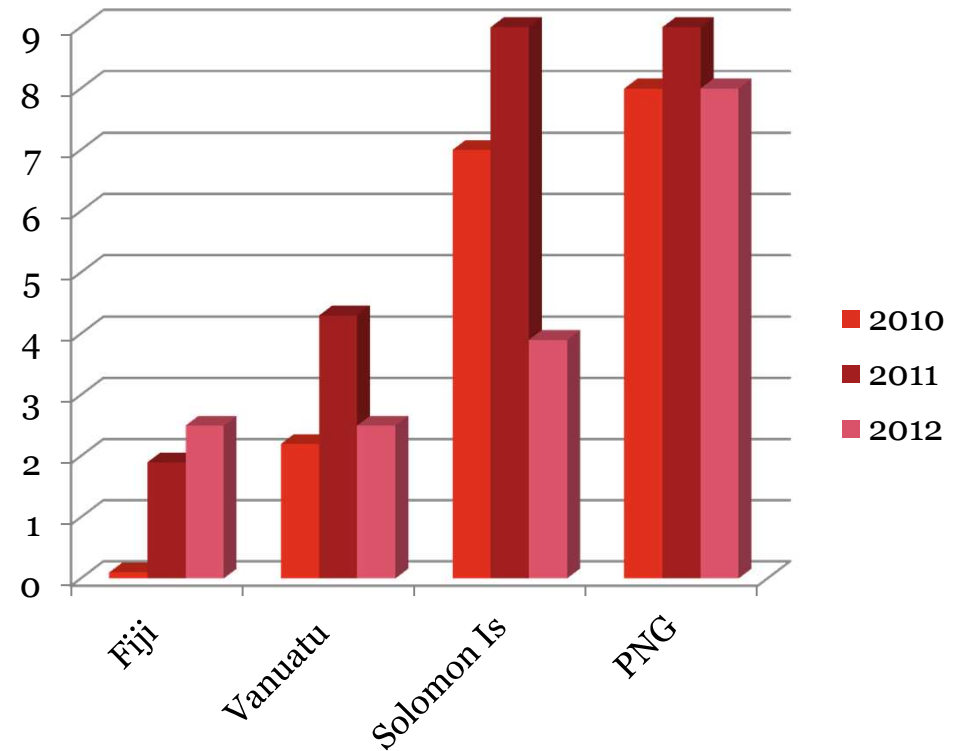
**Gross Domestic Product by Countries (US \$billions)**



Source: The World Bank website (<http://data.worldbank.org>)

Based on the above graph, the GDP for all countries has increased steadily from 2010 to 2012.

**Real GDP Growth (%)**

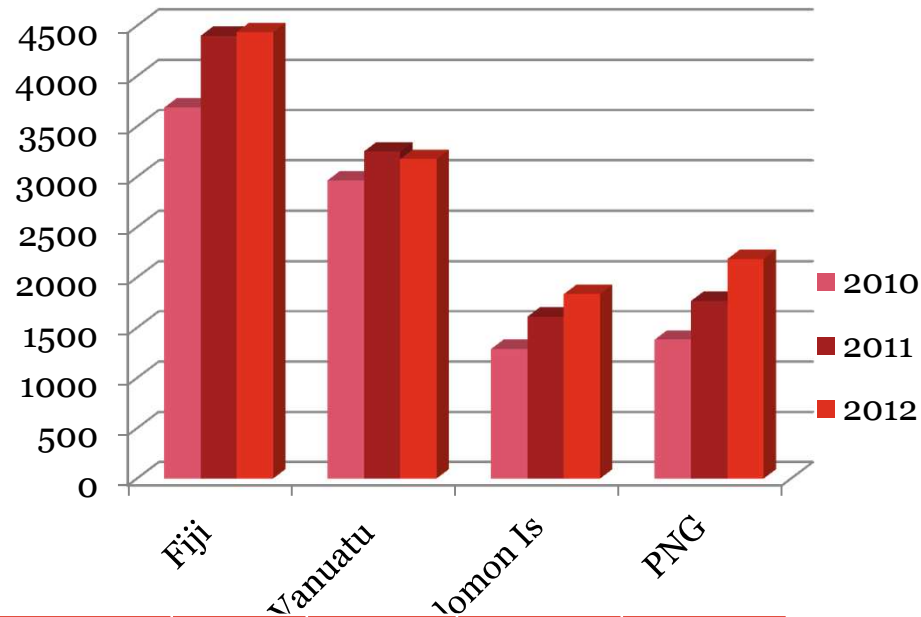


Source: The Reserve Bank and The World Bank reports.

The real economic growth rate is a measure of the rate of change that a nation's gross domestic product (GDP) experiences from one year to another. The growth for Vanuatu and Solomon Is is on the back of relative lower GDP's for both the countries.

# Key Macroeconomic Indicators

## Gross Domestic Product per Capita (US\$)



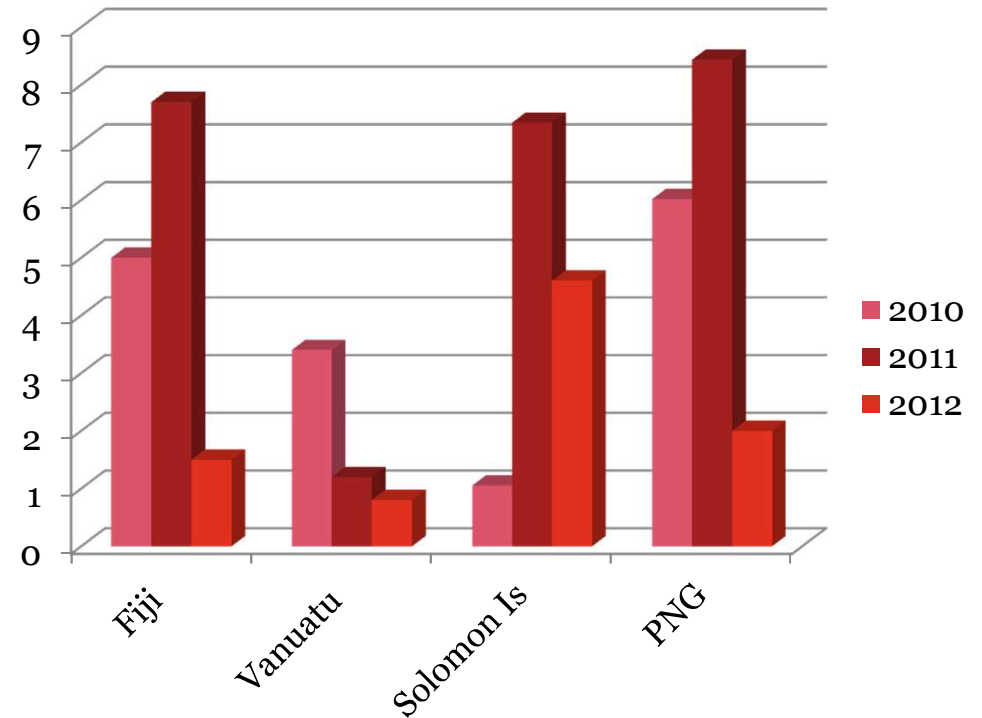
Country	Population (2012)
Fiji	875K
Vanuatu	247K
Solomon Is	550K
PNG	7,167K

Source: The World Bank website (<http://data.worldbank.org>)

GDP per capita is an approximation of the value of goods produced per person in a particular country.

The graph shows higher GDP per capita for Fiji and Vanuatu but that is due to the lower population in these countries. By contrast, GDP per capita for PNG is lower as, despite a higher GDP, it has a higher population which lowers the GDP per capita.

## Inflation Rate (%)

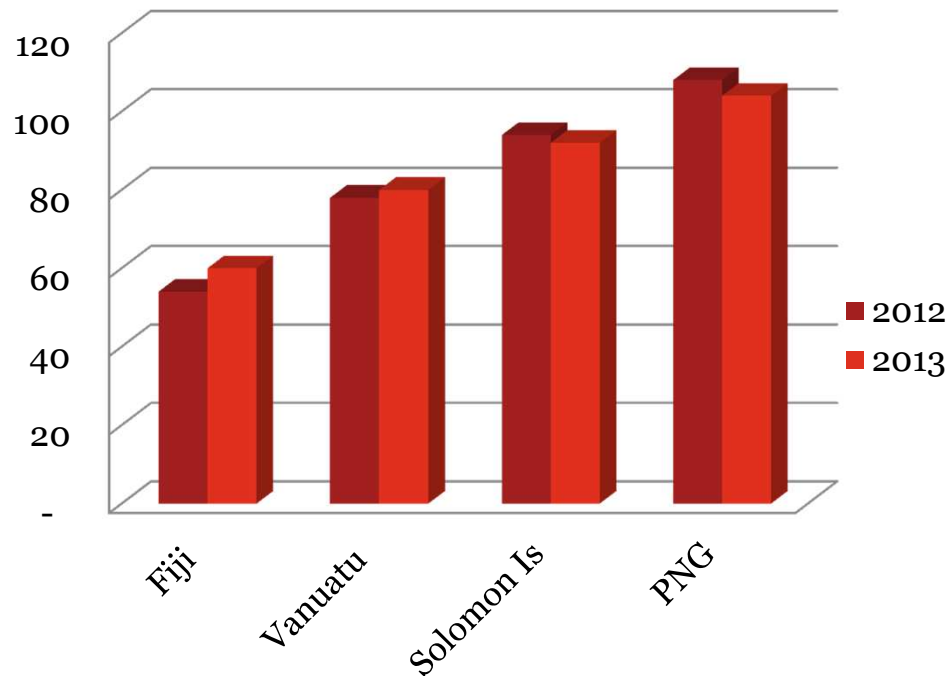


The graph shows fluctuations in the inflation rate over the years. According to the Reserve Banks in the respective countries, this has been due to the persistent fluctuations in the global economy due to the recent financial crisis.



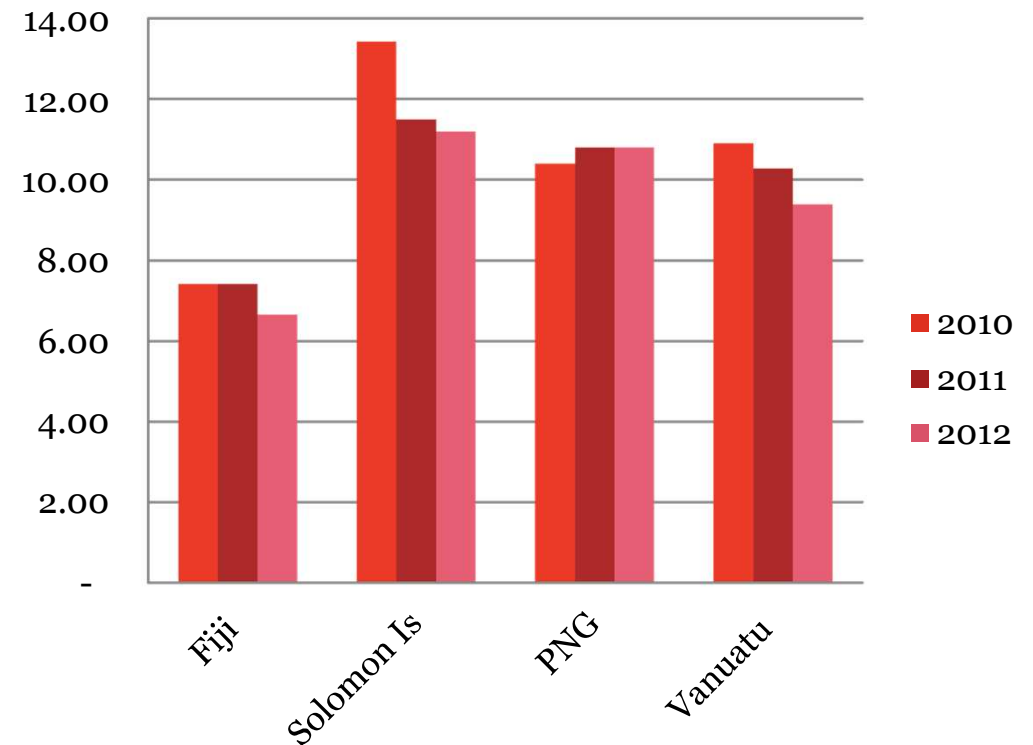
# Key Macroeconomic Indicators

## Ease of Doing Business Ranking



The above data has been obtained from Doing Business Report for 2013 prepared by The World Bank and the International Finance Corporation. It shows the slight deterioration in Fiji's ranking from 54 to 60. There are a total of 185 countries in the survey.

## Cost of Borrowings (%)



Source: The Reserve Bank and The World Bank reports.

For Fiji, the high level of liquidity in the banking system continued to place downward pressure on commercial banks' lending rates.

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*Melanesian Spearhead Group*  
*– Selected Costs*

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# ***Fees, Licences and Registrations***

# Fees, Licences and Registrations

## Business Application and Registration

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Register with Company Registrar	\$155 to \$1,500*/**	\$570**	\$295	\$410
Check the uniqueness of the proposed company name and reserve name	\$5.75**	Nil**	Nil	\$40
Make a company seal	About \$45	\$55**	\$115	\$35 to \$180

\*The registering charges depends on the amount of issued share capital for the registering company

\*\*Data has been sourced from various sources including The World Bank and Registrar of Companies.

## Annual Business Licence

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Annual business licence	\$4 to \$4,005*	\$380 to \$19,000**	Varies*	\$12

\* The fees mainly depends on the type of business.

### \*\*Fee schedule:

- VUV 4 Million to 10 Million (annual turnover): VUV 20 thousand (fee)
- > VUV 10 Million to 20 Million (annual turnover): VUV 50 thousand (fee)
- > VUV 20 Million to 50 Million (annual turnover): VUV100 thousand (fee)
- > VUV 50 Million to 100 Million (annual turnover): VUV 250 thousand (fee)
- > VUV 100 Million to 200 Million (annual turnover): VUV 500 thousand (fee)
- > VUV 200 Million />(annual turnover): VUV 1 Million(fee)

# Fees, Licences and Registrations

## Shares

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Share transfer	3% of consideration	DNA	Nil	\$20
Issue of share (per form)	\$4.60	DNA	Nil	\$20

## Vehicle Registration (Wheel Tax)

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Private motor cars	\$46 to \$290	DNA	\$74 to \$296*	\$115 to \$130*
Heavy goods vehicle	> \$290**	DNA	\$295 to \$1,500*	\$130 to \$540*

\*Data has been sourced from the various websites i.e. Inland Revenue Department and Motor Vehicle Insurance companies.

\*\* Refer Appendix 2

## Operational Health and Safety

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Operational Health and Safety (OHS)	Varies*	Nil	Nil	Nil
National Fire Authority (NFA)	Appendix 1	Nil	Nil	Nil

NFA – Charges for license range from \$50 to \$150 (VEP). Refer Appendix 1 for further details.

\*OHS – Charges are \$90 (VIP) if organisation has less than 20 members. For organisations with more than 20 members, a fee of \$2 per employee is applicable.

## Fiscal Duty

Description (Approx FJD)	Fiji	Vanuatu	Solomon Islands	PNG
Motor Vehicle - exceeding 1,500cc but not exceeding 2,500cc	15% to 32%	DNA	\$180	60%

Note that the fiscal duties on the motor vehicles depend on the engine capacity for the respective vehicles which are imported by MSGs.

DNA – Data not available.

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# ***Taxes and Other Statutory Fees***

# Taxes and Other Statutory Fees

## Taxes

Description	Fiji (%)	Vanuatu (%)	Solomon Islands (%)	PNG (%)
Company tax	20	Nil	30	30
Consumption tax (Value Added Tax)	15	12.5	10	10
Capital gains tax	10	Nil	Nil	Nil
Fringe benefits tax	20*	Nil	Nil	Nil
<b>Withholding Taxes</b>				
Dividends	15 to 20	Nil	30	17
Royalties	10 to 15	Nil	15	15
Interest	10 to 15	Nil	15	10
Management fees	15	Nil	35	15

\*The fringe benefit tax (FBT) rate is 20% of the gross-up value of fringe benefits provided. Hence, the effective FBT rate would be 25% of the value of the benefit.

## Stamp Duty

Description	Fiji (%)	Vanuatu (%)	Solomon Islands (%)	PNG (%)
Transfer of shares	3	Nil	2 to 4*	1
Sale of property	3	2	2 to 4*	5**

### \*Stamp duty on transfer of properties and shares according to the following scale:

- SBD10,000 and SBD20,000: 2%
- SBD25,000 and SBD50,000: 3%
- SBD50,000 and above: 4%

### \*\*Stamp duty applies as follows:

- Value of property less than PGK36,000: 2%
- Value of property PGK36,000 to PGK70,000: 3%
- Value of property PGK70,000 to PGK140,000: 4%
- Value of property over PGK140,000: 5%

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# ***Labour Costs and Associated Items***



# Labour Costs and Associated Items

## Minimum Wage Rates

Description (Approx FJD)	Fiji (FJD)	Vanuatu (FJD)*	Solomon Islands (FJD)**	PNG (FJD)***
<b>Garment Industry</b>				
Learner	\$1.81	\$3.24	\$0.36	\$1.87
Any other worker	\$2.15	\$3.24	\$0.95	\$1.87
<b>Manufacturing Industry</b>				
Any worker	\$3.02	\$3.24	\$0.95	\$1.87
<b>Wholesale and Retail Trades</b>				
Cashier	\$2.97	\$3.24	\$0.95	\$1.87
Salesman	\$2.97	\$3.24	\$0.95	\$1.87
Packer	\$2.85	\$3.24	\$0.95	\$1.87
Heavy vehicle goods driver	\$3.44	\$3.24	\$0.95	\$1.87
Light vehicle goods driver	\$2.97	\$3.24	\$0.95	\$1.87

\*Vanuatu

–

VUV 170/hour

\*\* Solomon Islands

–

SBD 4.00/hour

\*\*\* PNG

–

PGK 2.29/hour

## Labour – Other items

Description	Fiji	Vanuatu	Solomon Islands	PNG
Superannuation fund	8%	4%	7.5%	8.4%
Training levy	1%	Nil	Nil	2%

## Days Leave

Description	Fiji (Days)	Vanuatu (Days)	Solomon Islands (Days)	PNG (Days)
Annual	10	15	15	14 to 15
Sick leave	10	21	22	6 to 10
Maternity	84	42	84	30

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# *Utility Costs*

# Utility Costs

## Electricity Charges

Description	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
For units up to 14,999kWh/month	\$0.399	\$1.034	\$1.575	\$0.518
For units in excess of 14,999kWh/month	\$0.418	\$1.034	\$1.575	\$0.518

## Fuel Charges

Description	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Diesel per litre	\$2.21	\$3.30	\$2.65	\$2.45
Petrol per litre	\$2.49	\$3.30	\$2.60	\$2.90

## Water Charges

Usage in Kilotres (KL)	Fiji (FJD per KL)	Vanuatu (FJD per KL)	Solomon Islands (FJD per KL)	PNG (FJD per KL)
0 - 12	0.529	1.221	4.449	10.07*
13 - 30	0.529	1.221	4.449	3.270
31 - 50	0.529	1.231	5.008	3.270
51 - 60	0.529	1.600	5.008	3.270
61 - 100	0.529	1.600	5.568	3.270
101 - 200	0.529	1.723	5.568	3.270
> 200	0.529	1.846	5.568	3.270

\*A minimum charge of \$10.07 applies to usage between zero to 12 KL.

# Utility Costs

## Telephone Charges

Description	Fiji (FJD)	Vanuatu (FJD)	Solomon Islands (FJD)	PNG (FJD)
Request and obtain connection to telephone services	\$82.80	\$171.00	\$82.00	\$41.00
<b>Local (per minute)</b>	\$0.08	\$0.48	\$0.17*	\$0.49
<b>International</b>				
-US	\$0.30	\$0.75	\$2.35	\$2.00
- China	\$0.37	\$0.75	\$2.35	\$2.00
- New Zealand	\$0.30	\$0.75	\$1.80	\$2.00
- Australia	\$0.30	\$0.75	\$1.80	\$2.00
(Telephone charges are given per minute call to landlines)				
<b>Monthly rental (GST exclusive)</b>	\$35.00	\$30.00	\$17.20	\$5.70

\*Rate for local calls in the Solomon Islands are based on per call basis.

# *Manufacturing Sector - Fiji*

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# ***Fees, Licence and Registration***

# Fees, Licence and Registration

## Business Registration, Licences and Other fees

Description	Current cost (FJD)
<b>Business application &amp; registration</b>	
Purchase of shelf company	\$1,200.00 to \$1,500.00
Change in directors and secretaries	\$4.60
Change in registered office	\$4.60
<b>Annual business licences</b>	
- Factory	\$200.15 to \$800.60
- Manufacturer	\$55.00 to \$4,002.99
Bio-security fees	Appendix 3

## Fees, License and Registration – Vehicles

Description	Charges
Registration fees for new vehicles	\$33.00
Wheel tax	Appendix 2
Road user levy	Appendix 2
Inspection fees (Motor Vehicle)	\$28.00
<b>Customs Tariff</b>	
<i>Machinery and Equipment:</i>	
Fiscal Duty	5% to 15%
Excise Duty	Zero
<i>Motor Vehicles:</i>	
Fiscal Duty	15% to 32% or Fixed Charges
Excise Duty	Zero to 15%
Luxury cars (greater than 2,500cc)	\$7,500 to \$20,000 depending on cc

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# ***Energy Costs***

## *Mini-Survey*



# Energy Costs

## Electricity Costs

A mini survey was done where some key questions were asked of members. Based on a response from 19 manufacturers, following are the results.

### Question:

- What form of energy do you use for manufacturing purpose (diesel, gas or electricity)?
- What is your annual cost for the above? If multiple sources of energy are used, provide respective cost for each.

### Response:

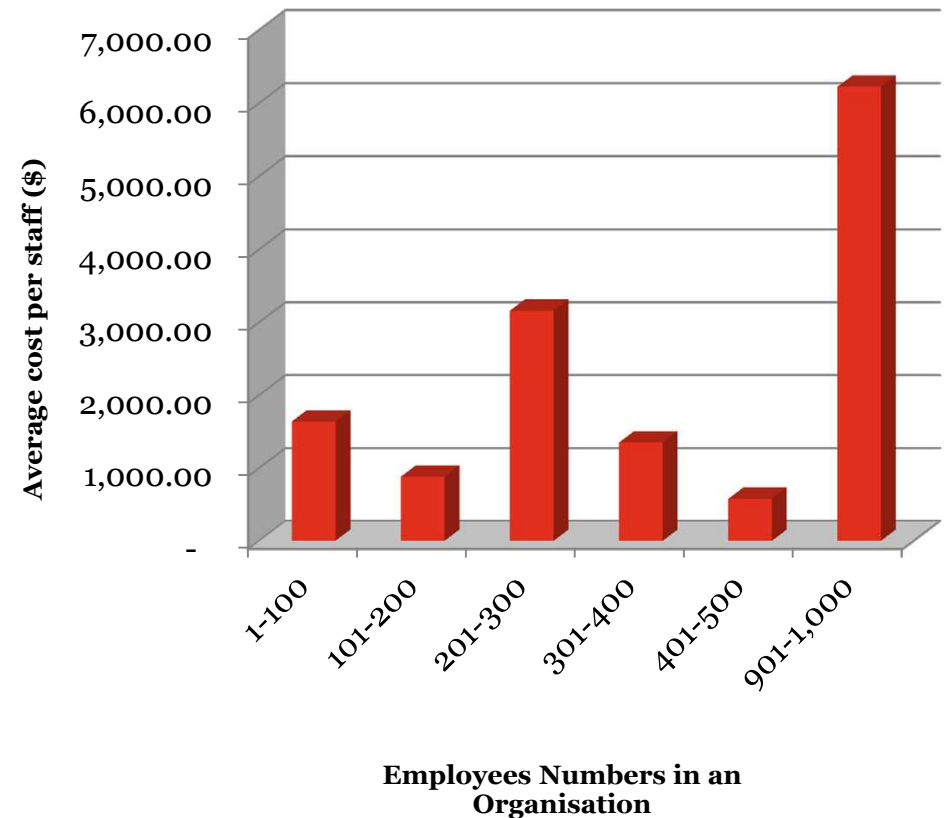
Majority of the respondents indicated that electricity was the most used form of energy for manufacturing purpose. The results varied:

Company	Staff Numbers	Electricity Cost
A	16	\$14,000
B	250	\$1,020,000
C	1,000	\$6,391,000

## Electricity Costs

The average cost of electricity per employee is depicted by the graph below:

**Average Electricity Cost per Staff per Year**



The above does not provide a clear trend in terms of electricity cost in comparison to number of employees in a company.

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# *Energy Costs*

## Electricity Setup Costs

The electricity installation and setup costs are mainly based on the size and capacity of the organisation.

For small organisations the installation costs mainly range from \$200 to \$500.

However, for bigger organisation with higher power requirements, the costs would be higher particularly if a transformer or zonal sub-station is required.

Cost for a transformer may range from \$1m to \$3m and the cost for setting up a zonal sub-station may range from \$5m to \$10m. These costs are required to be spent by the organisation but may be recovered over several years from FEA based on agreed electricity usage.

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# ***Labour Costs and Associated Items***

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# ***Labour Costs***

## *Mini-Survey*

# Labour Costs

A mini survey was done where some key questions were asked of members. Based on a response from 19 manufacturers, following are the results.

## Employee Numbers

Average Number of Employees	Respondents
1-250 employees	68%
251-500 employees	16%
501-750 employees	Nil
751-1,000 employees	16%

## Uniform Costs

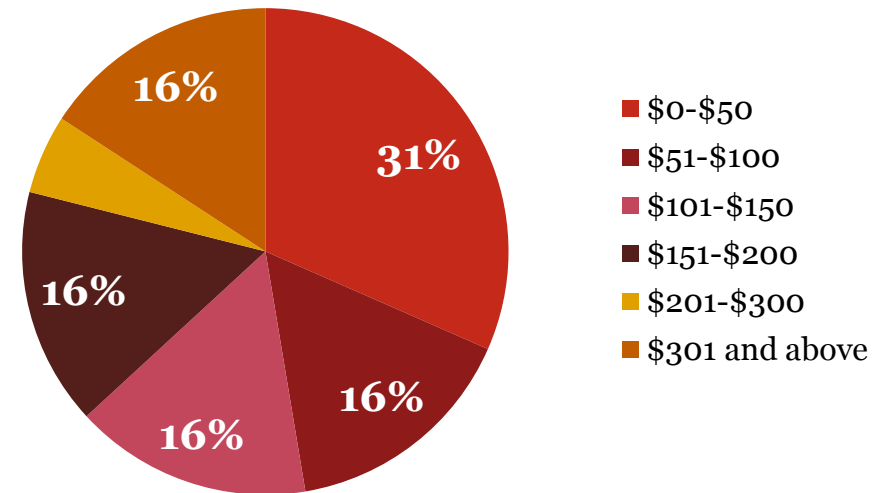
### Question:

- What is the annual average cost per staff?
- What proportion of cost is recovered from staff?

### Response:

- The average cost in relation to the provision of uniforms is portrayed by the graph below:

## Average Uniform Cost per Staff



- It was noted that majority of the organisations do not recover the uniform costs from staff.

# Labour Costs

## Meal Costs

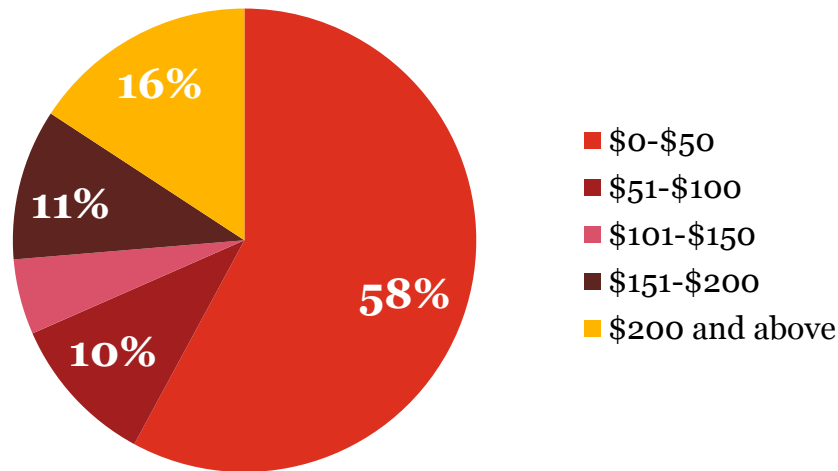
### Question:

- Are meals provided to staff?
- What is the average total cost for the year?

### Response:

Half of the organisations noted to have provided their staff with meals. The average costs in relation to this is depicted by the graph below:

**Average Cost of Meals per Staff per Year**



The above does not appear realistic; perhaps the total meal cost provided by the respondents represented meals provided to only some staff rather than to all.

## Accommodation Costs

### Question:

- Is accommodation provided to staff?
- What is the average total cost for the year?

### Response:

- Half of the organisations noted to have provided their staff with accommodation.
- Cost ranged between \$5.30 to \$847.68 per staff per year and total cost of accommodation ranged from \$1,500 to \$350,000 per annum.
- Difficult to analyse further as the number of staff receiving the accommodation were not provided in the survey.

## Sick Leave

### Question:

- What is the average number of sick leave days taken by an employee in a year?

### Response:

The survey responses highlighted that majority of the sick leave days taken by employees fell in the category of 6 to 10 days with some in 11 to 15 days.

# ***Labour Costs***

## *Industrial Relations*

### ***Question:***

- Is there a Collective Agreement in place?
- How many industrial relation claims have you dealt with in the past year?

### ***Response:***

- Over half of the respondents highlighted that a collective agreement exists within the organisation.
- Majority of the organisations dealt with 9 or less claims in the past year.

### ***Question:***

What was the total cost of dealing with industrial relation claims in the past year?

### ***Response:***

In most cases, total costs were less than \$5,000.

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# ***Labour Costs***

## *PwC Remuneration Survey*



# Results of 2013 PwC Remuneration Survey

The survey contained analysis across all participants as well as commentary and analyses relating to remuneration, and current employment policy and practice trends for the following sectors:

- Banking and Finance
- Manufacturing
- Public service
- Services
- Retail

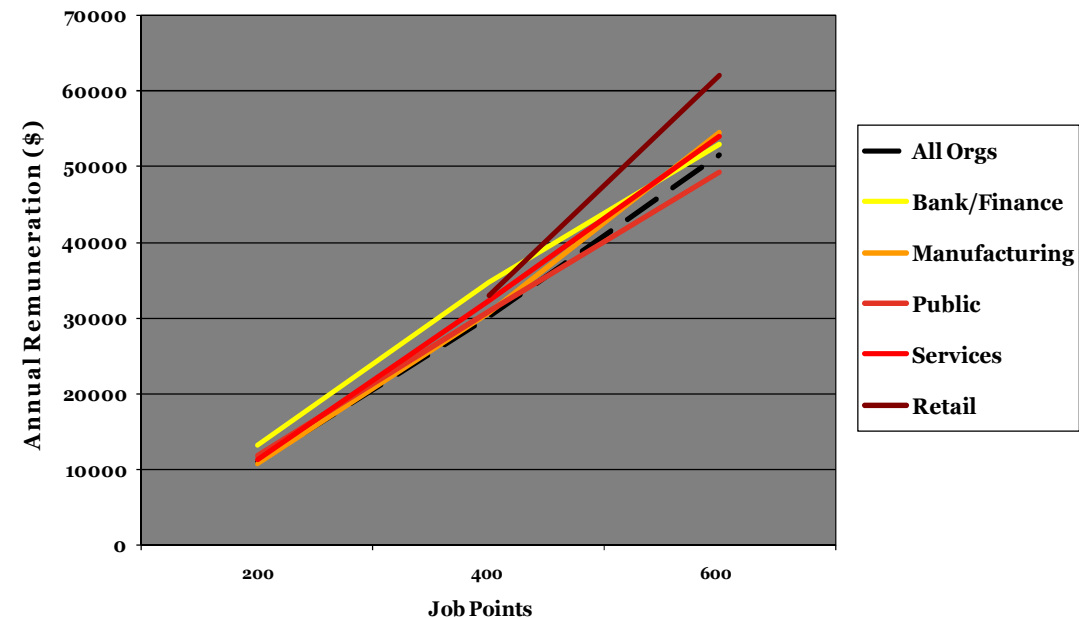
Total number of organisations participated amounted to 106 out of which 15 related to the manufacturing sector.

Results were extracted from the survey to:

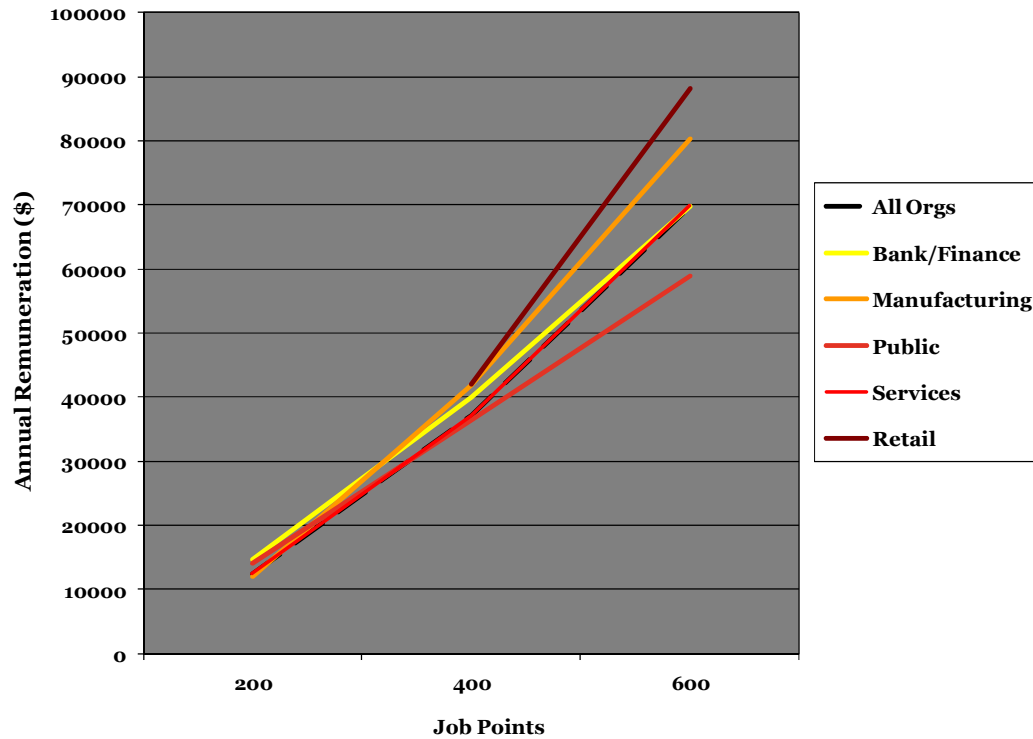
- Compare manufacturing remuneration to other sectors. Comparison made at base salary and total remuneration
- Review movement in manufacturing base salary since 2009
- Review movement in manufacturing base salary from last year to current year compared to all organisations

The survey focused on 200 to 600 job points which essentially covered clerical staff to middle management.

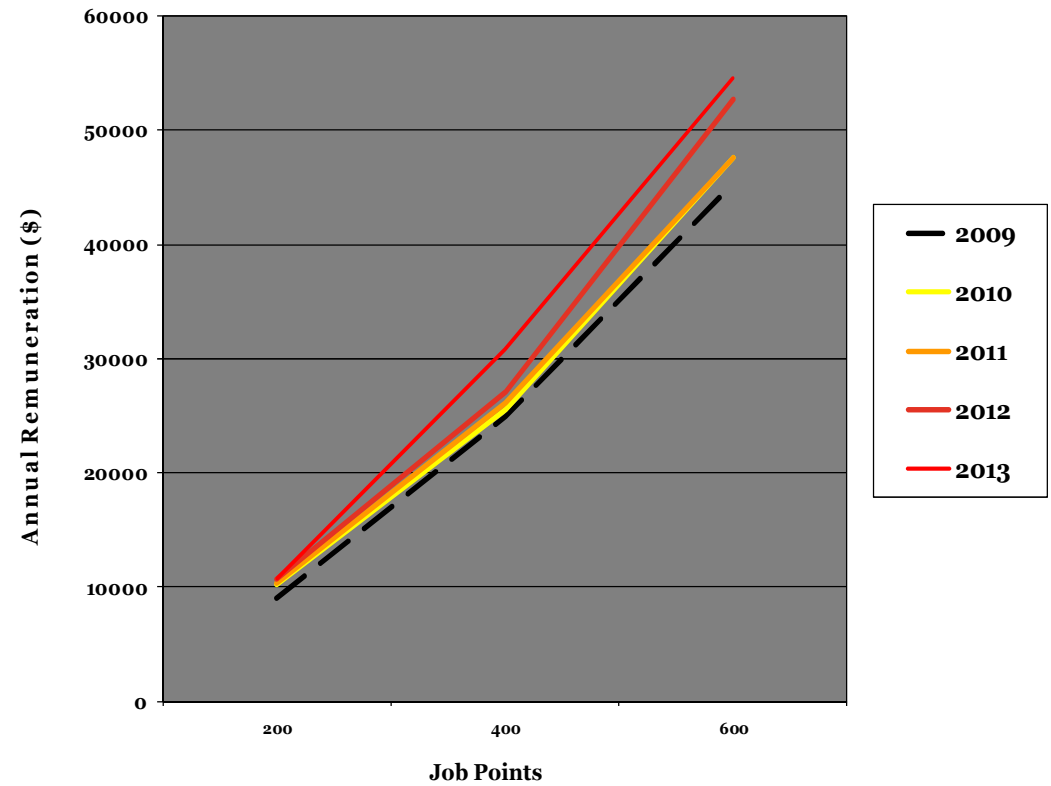
## Comparison of All Organisations Median Base Salary With Industry Base Salary



## Comparison of All Organisations Median Total Remuneration With Industry Total Remuneration

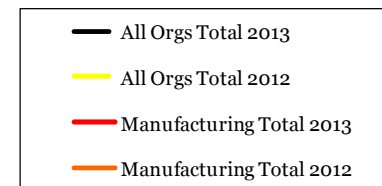
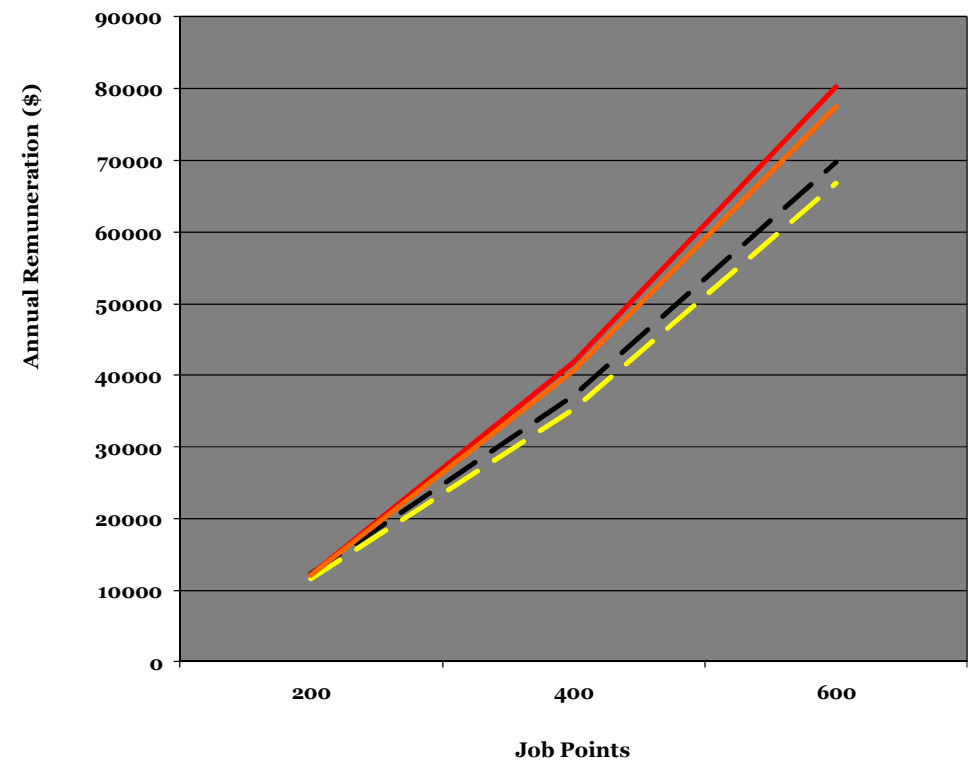
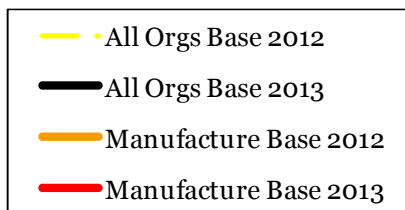
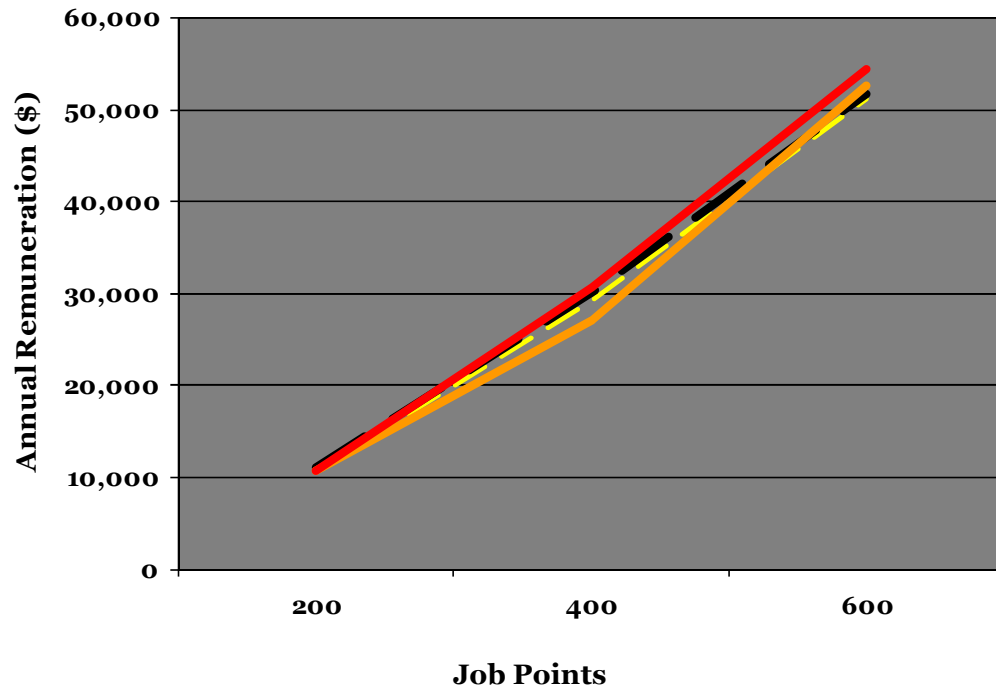


## Manufacturing Base Salary Median Movements since 2009



**Comparison Between All Organisations  
Market & Manufacturing Sector Median Base  
Salary '12 – '13**

**Comparison Between All Organisations  
Market & Manufacturing Sector Median Total  
Remuneration '12 – '13**



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# ***Taxation***

## Withholding Tax (WHT) Rates

Recipient	Dividends (%)	Interest (%)	Royalties (%)	Miscellaneous payments (includes professional fees, etc) (%)	Technical fees (%)
Non-treaty countries Section references in the Fiji Income Tax Act	15 Section 8	10 Section 9	15 Section 10A	15 Section 8A	-
Treaty Countries					
Australia	20	10	15	-	-
Japan	Exempt	10	10	-	-
Korea, rep of	10 or 15; depending on the % shareholding	10	10	-	-
Malaysia	15	15	15	-	15
New Zealand	15	10	15	15	-
Papua New Guinea	17	10	15	-	15
Singapore	5 or 15 depending on the % shareholding	10	10	-	-
United Kingdom	15	10	15	-	-
UAE	Exempt	Exempt	10	-	-

## ***Social Responsibility Tax (SRT)***

<b>Chargeable Income</b>	<b>SRT rates – Resident &amp; Non- resident</b>
270,001 – 300,000	23% of excess over \$270,000
300,001 – 350,000	6,900 + 24% of excess 300,000
350,001 – 400,000	18,900 + 25% of excess over \$350,000
400,001 – 450,000	31,400 + 26% of excess over \$400,000
450,001 – 500,000	44,400 + 27% of excess over \$450,000
500,001 – 1,000,000	57,900 + 28% of excess over \$500,000
1,000,001 +	197,900 + 29% of excess over \$1,000,000

# *Import and Export Related Charges in Fiji - Shipping*

# Import Charges - Shipping

## Classification of Export Charges

### Three categories:

- Fiji port charges
- Shipping line fee
- Custom brokerage
- Boarder agencies

## Import Charges – For Importation of Shipping Containers and Loose Cargo

Charges	20 Footer Container VEP (FJD)	40 Footer Container VEP (FJD)	Loose Cargo per Cubic Metre VEP (FJD)
<b>Fiji Port Charges</b>			
Wharfage	\$22.50	\$45.00	Nil
Port forklift	\$22.00	\$44.00	Nil
Storage	\$32.25 per day + \$120 fixed	\$32.25 per day + \$240 fixed	Nil
Late receiving–free until 9pm	\$100 for 4 hours	\$100 for 4 hours	Nil
Port overtime–free until 9pm	\$100 for 4 hours	\$100 for 4 hours	Nil

**Note:** Exports are subject to similar charges above plus \$10 export stamp duty charge. Other variations to charges are damaged goods and break bulk.

## Import Charges – For Importation of Shipping Containers and Loose Cargo (Cont'd)

Charges	20 Footer Container VEP (FJD)	40 Footer Container VEP (FJD)	Loose Cargo per Cubic Metre VEP (FJD)
<b>Shipping Line Fees</b>			
Port service fee	\$350	\$700	\$10
Delivery order	\$50	\$50	\$50
Shipping company forklift	\$20	\$20	\$20
Port congestion fee	US \$125	US \$125	FJ \$15
<b>Customs Brokerage</b>			
Cartage within metro	\$250	\$480	\$18 per cubic metre or mining \$65
Cartage surcharge	10% of cartage	10% of cartage	10% of cartage
Documents and handling	\$40	\$40	\$20
Devanning	Nil	Nil	\$50
Bond order	\$30	\$30	\$30
Customs broker fees	\$150	\$150	\$120

**Note:** Exports are subject to similar charges above plus \$10 export stamp duty charge. Other variations to charges are damaged goods and break bulk.



# Import Charges - Shipping

## Import Charges – For Importation of Shipping Containers and Loose Cargo (Cont'd)

Charges	20 Footer Container VEP (FJD)	40 Footer Container VEP (FJD)	Loose Cargo per Cubic Metre VEP (FJD)
<b>Boarder Agencies</b>			
Customs service fee	\$6.22	\$6.22	\$6.22
Customs examination within metro	\$90	\$90	\$60
Bio-security	\$150	\$150	\$8 per cubic metre + \$20
Fumigation + bio-security supervision	\$380	\$565	\$15
Bio-security	\$30	\$30	\$7

**Note:** Exports are subject to similar charges above plus \$10 export stamp duty charge. Other variations to charges are damaged goods and break bulk.

# *Appendices*

# Appendices

## Appendix 1 - Structural Fire Safety Fees

Form: SFS 3



### National Fire Authority

#### Structural Fire Safety

#### Schedule of fees

Service	Fee
Liquor License	Small premises \$150 VEP
	Larger premises \$400 VEP Includes final inspection and one re-inspection
Business License	Small shops and businesses (15 mins) \$50 VEP
	Medium sized shops and businesses \$100 VEP
	Large business \$150 VEP Includes one re-inspection
Building approval	Net area of proposed building eg: Calculated at \$204.45 plus \$0.51/sq m (VIP)
	Includes concept consultation, meetings and/or telephone consultation.  Includes final inspection
Subdivision approval	Additional consultancy at \$120 /hr. \$400 VEP Includes up to one hour face to face meeting or telephone consultation. Additional consultancy at \$120 /hr. Includes final inspection.
	Additional to any statutory requirements. Pre purchase reports. \$240 VEP for most reports but a quotation will be provided. \$200 VEP/hr
	One fee to cover NFA and Municipal Building Surveyor costs
	Additional re-inspection \$30 VEP /quarter hour
Fire safety report	Travelling time if more than 15 minutes from NFA Fire Station @ \$20/hr PSC travelling rates/ km
Joint report	Travelling expenses at cost. Client to determine method of travel. PSC travelling rates/ km PSC accommodation rates

## Appendix 2 – Wheel Tax

Engine Capacity	Wheel Tax (VIP)
1,000cc or less	\$46.00
1,001cc to 1,250cc	\$52.00
1,251cc to 1,500cc	\$63.00
1,501cc to 1,750cc	\$69.00
1,751cc to 2,000cc	\$83.00
2,001cc to 3,000cc	\$124.50
3,001cc to 4,000cc	\$180.00
4,001cc to 6,000cc	\$290.00
6,001cc and more	\$346.50 + \$11 for every extra 100cc

## Appendix 3 – Road User Levy

Engine Capacity	Road User Levy (VIP)
0cc to 499cc	\$4.00
500cc to 999cc	\$19.00
1,000cc to 3,999cc	\$38.50 to \$95.83
4,000cc or more	\$115.00
3,500kg to 31,999kg	\$168.75 to \$1,743.75
32,000kg to 60,999kg	\$1,800.00 to \$3,375.00

# Appendices – Bio-security Authority of Fiji

## Appendix 3 – Fines and Charges (Extract)

	Activity	Unit of Charge	VEP	VAT	VIP
	<b>IMPORT RISK ANALYSIS (IRA)</b>				
C1-14	Desktop import risk analysis (Desktop IRA)	per DIRA	\$3,927.30	\$589.10	<b>\$4,516.40</b>
C1-15	Offshore import risk analysis (Offshore IRA)	per OIRA	\$ -	\$ -	\$ -
C1-16	Post entry quarantine of plants	per 30 days	\$2,093.00	\$313.95	<b>\$2,406.95</b>
C1-17	Post entry quarantine of animals	per seven days	\$ 837.20	\$125.58	<b>\$ 962.78</b>
C1-18	Home quarantine of cats, dogs & other pet animals	per six months	\$ -	\$ -	\$ -
C1-19	Refundable bond for animals quarantined onboard vessels	per animal	\$1,305.20	\$195.78	<b>\$1,500.98</b>
C1-20	Livestock quarantine on biosecurity approved state premises (Bet 30 - 90 days)	per day	\$ 1.63	\$ 0.24	<b>\$ 1.87</b>
C1-21	Livestock quarantine on biosecurity approved private farms. (Bet 30 - 90 days)	per day	\$ 4.16	\$ 0.62	<b>\$ 4.78</b>
C1-22	Permit for the multiple importation of plant /plant products or animal/animal products [within six (6) months of issue]	per permit	\$ 419.25	\$ 62.89	<b>\$ 482.14</b>
C1-23	Monitoring & inspection of bonded animals on vessels	per inspection	\$ 25.00	\$ 3.75	<b>\$ 28.75</b>
C1-24	Exemption from biosecurity import requirements	per importation	\$ 94.19	\$ 14.13	<b>\$ 108.31</b>

# Appendices – Bio-security Authority of Fiji

## Appendix 3 – Fines and Charges (Extract)

	Activity	Unit of Charge	VEP	VAT	VIP
<b>C2</b>	<b>CATEGORY 2: IMPORTS</b>				
C2-1	Annual Registration of biosecurity approved import premises (BAP)	per registration	\$ 347.75	\$ 52.16	\$ <b>399.91</b>
C2-2	Full container (FCL) discharge inspection	per container	\$ 5.85	\$ 0.88	\$ <b>6.73</b>
C2-3	Empty container discharge inspection (exterior & interior)	per container	\$ 11.70	\$ 1.76	\$ <b>13.46</b>
C2-4	Supervision of the discharge and transfer of bulk grains during normal working hours	per 8-hour shift	\$ 175.50	\$ 26.33	\$ <b>201.83</b>
C2-5	Supervision of the discharge and transfer of bulk grains after hours	per 8-hour shift	\$ 295.10	\$ 44.27	\$ <b>339.37</b>
C2-6	Tailgate inspection at Wharves and Freight Stations	per container	\$ 19.50	\$ 2.93	\$ <b>22.43</b>
C2-7	Inspection of container cargo during normal working hours	per container	\$ 97.50	\$ 14.63	\$ <b>112.13</b>
C2-8	Inspection of container cargo after hours	per container	\$ 152.10	\$ 22.82	\$ <b>174.92</b>
C2-9	Inspection of commercial air-freight cargo	per consign-ment per hour	\$ 58.50	\$ 8.78	\$ <b>67.28</b>
C2-10	Escort of regulated articles or goods	per escort	\$ 78.00	\$ 11.70	\$ <b>89.70</b>
C2-11	Inspection & release of loose sea-freight cargo (LCL) and air-freight samples at Wharves, Freight Stations & Post Offices (Commercial)	per consign-ment	\$ 19.50	\$ 2.93	\$ <b>22.43</b>
C2-12	Inspection of personal effects at Freight Stations & Post Offices	per consign-ment	\$ 4.88	\$ 0.73	\$ <b>5.61</b>
C2-13	Supervision of biosecurity treatment by fumigation companies during normal working hours	per treatment	\$ 78.00	\$ 11.70	\$ <b>89.70</b>

# Appendices – Bio-security Authority of Fiji

## Appendix 3 – Fines and Charges (Extract)

	Activity	Unit of Charge	VEP	VAT	VIP
<b>C2</b>	<b>CATEGORY 2: IMPORTS - continued</b>				
C2-14	Supervision of biosecurity treatment by fumigation companies after hours	per treatment	\$ 114.40	\$ 17.16	\$ 131.56
C2-15	Supervision of biosecurity treatment by fumigation companies - Out Port	per treatment	\$ 175.50	\$ 26.33	\$ 201.83
C2-16	BAF treatment during normal working hours	per treatment	\$ 143.00	\$ 21.45	\$ 164.45
C2-17	BAF treatment after hours	per treatment	\$ 210.60	\$ 31.59	\$ 242.19
C2-18	BAF treatment of personal items	per treatment	\$ 9.75	\$ 1.46	\$ 11.21
C2-19	Inspection of foreign garbage & supervision of incineration during normal working hours	per boarding	\$ 97.50	\$ 14.63	\$ 112.13
C2-20	Garbage inspection & incineration supervision after hours.	per boarding	\$ 152.10	\$ 22.82	\$ 174.92
C2-21	Inspection of imported vehicles during normal working hours	per unit	\$ 19.50	\$ 2.93	\$ 22.43
C2-22	Inspection of imported vehicles after hours	per unit	\$ 54.60	\$ 8.19	\$ 62.79
C2-23	Inspection of imported heavy machinery during normal working hours	per unit	\$ 58.50	\$ 8.78	\$ 67.28
C2-24	Inspection of imported heavy machinery after hours	per unit	\$ 104.00	\$ 15.60	\$ 119.60
C2-25	Inspection of transit cargo during normal working hours.	per container	\$ 29.25	\$ 4.39	\$ 33.64
C2-26	Inspection of transit cargo after hours.	per container	\$ 47.45	\$ 7.12	\$ 54.57
C2-27	Inspection of live animal on transit during normal working hours	per animal	\$ 39.00	\$ 5.85	\$ 44.85

# Appendices – Bio-security Authority of Fiji

## Appendix 3 – Fines and Charges (Extract)

	Activity	Unit of Charge	VEP	VAT	VIP
<b>C2</b>	<b>CATEGORY 2: IMPORTS - continued</b>				
C2-27	Inspection of live animal on transit during normal working hours	per animal	\$ 39.00	\$ 5.85	\$ 44.85
C2-28	Inspection of live animal on transit after hours	per animal	\$ 62.40	\$ 9.36	\$ 71.76
C2-29	Detention fee for parcels detained at ports of entry - (Personal)	per unit	\$ 4.88	\$ 0.73	\$ 5.61
C2-30	Intercepted pest identification and disease diagnosis	per diagnosis	\$ 253.50	\$ 38.03	\$ 291.53
C2-31	Cartage of animal from Nadi & Lautoka to the Post Entry Quarantine (PEQ) facilities at Koronivia by road during normal working hours.	per consign-ment	\$ 391.30	\$ 58.70	\$ 450.00
C2-32	Cartage of animal from Nadi & Lautoka to the Post Entry Quarantine (PEQ) facilities at Koronivia by road after hours.	per consign-ment	\$ 613.60	\$ 92.04	\$ 705.64
C2-33	Supervision of animal in transit/kennel	per day	\$ 104.00	\$ 15.60	\$ 119.60
C2-34	In-office clearance of goods not subject to compliance agreement - Papers in order	per consign-ment	\$ 8.78	\$ 1.32	\$ 10.09
C2-35	In-office clearance of goods not subject to compliance agreement - Additional info required	per consign-ment	\$ 14.63	\$ 2.19	\$ 16.82
C2-36	Standby for late delivery - on Customer's request	per hour	\$ 53.30	\$ 8.00	\$ 61.30
C2-37	Discharge inspection of Loose / Breakbulk cargo	per unit	\$ 3.26	\$ 0.49	\$ 3.75
C2-38	Inspection & Release of sawn timber & logs	per cubic meter	\$ 9.75	\$ 1.46	\$ 11.21
C2-39	Detention of regulated articles - (Commercial)	per consignment	\$ 39.00	\$ 5.85	\$ 44.85

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# *Thank You*

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